

## EXHIBIT III-G01 (Continued)

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CSTARG01 9990 (DEST: AA SPEC) PM,Y,0,0,0,1,0001,          ,          ,          ,          ,          ,          ***** RUN:05/01/08 TIME:06.00
FISCAL MONTH: 10 APRIL          0(ORG )***** 1(FUND ) FUND(0001) GL(ALL )

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DEPARTMENT OF AIR QUALITY  
TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS  
AS OF 04/30/08

PAGE 1

FUND : 0001 GENERAL FUND

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GLAN	ACCOUNT TITLE	D C	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE	GLAN
1110	GENERAL CASH	D	683,025.53	5,120,217.66	5,333,657.23	469,585.96	1110
1115	GENERAL CASH REMITTANCE IN TRANS	D	0.00	3,408,748.16	3,409,190.91	442.75-	1115*
1140	CASH IN STATE TREASURY	D	0.00	24,698,558.75	64,416,939.08	39,718,380.33-	1140*
1312	ACCOUNTS RECEIVABLE - REIMBURSEM	D	186,073.52	25,267.51	184,181.34	27,159.69	1312
1315	ACCOUNTS RECEIVABLE DISHONORED C	D	13,968.50	2,515.00	4,769.00	11,714.50	1315
1319	ACCOUNTS RECEIVABLE OTHER	D	418,566.93	0.00	61,215.68	357,351.25	1319
1380	CONTINGENT RECEIVABLES	D	383,379.78	0.00	0.00	383,379.78	1380
1400	DUE FROM OTHER FUNDS OR APPROPRI	D	6,415,087.01	2,402,759.61CR	2,248,879.98	1,763,447.42	1400
1500	DUE FROM OTHER GOVERNMENTS	D	49,664.45	45,631.07	78,159.30	17,136.22	1500
1600	PROVISION FOR DEFERRED RECEIVABL	C	815,915.21-	749,930.53CR	813,400.21DR	752,445.53-	1600
1730	PREPAYMENTS TO OTHER FUNDS & APP	D	30,805.00	0.00	0.00	30,805.00	1730
3020	CLAIMS FILED	C	507.11-	507.11	0.00	0.00	3020
3110	DUE TO OTHER FUNDS OR APPROPRIAT	C	14,405,480.30-	0.00	14,405,480.30DR	0.00	3110
3400	ADVANCE COLLECTIONS	C	2,527,106.19-	12,299.59CR	598,374.00	3,137,779.78-	3400
3730	UNCLEARED COLLECTIONS	C	617,377.11-	1,915,854.93	1,750,493.87	452,016.05-	3730
5330	RESERVE FOR PREPAID ITEMS	C	30,805.00-	0.00	0.00	30,805.00-	5330
5570	FUND BALANCE--CLEARING ACCOUNT	C	10,216,620.20	0.00	0.00	10,216,620.20	5570*
6110	APPROPRIATIONS	C	16,823,736.31-	92,649.00	52,005,370.00	68,736,457.31-	6110
6120	APPROPRIATIONS--OFFSET	D	16,823,736.31	52,005,370.00	92,649.00	68,736,457.31	6120
6152	START-OF-YEAR ENCUMBRANCES	C	5,490,166.57-	0.00	0.00	5,490,166.57-	6152
6157	START OF YEAR ENCUMBRANCE--OFFSE	D	5,490,166.57	0.00	0.00	5,490,166.57	6157
6160	ALLOCATED ENCUMBRANCES - MONTHLY	D	0.00	0.00	0.00	0.00	6160
6161	ALLOCATED ENCUMBRANCES - OFFSET	C	0.00	0.00	0.00	0.00	6161
6171	START OF YEAR PAYABLE	C	2,134,152.97-	0.00	0.00	2,134,152.97-	6171
6181	START OF YEAR PAYABLE--OFFSET	D	2,134,152.97	0.00	0.00	2,134,152.97	6181
6230	ESTIMATED REIMBURSEMENTS	D	11,192,677.76	9,999,000.00	0.00	21,191,677.76	6230
6240	ESTIMATED REIMBURSEMENTS--OFFSET	C	11,192,677.76-	0.00	9,999,000.00	21,191,677.76-	6240
6297	ALLOCATION CLEARING ACCOUNT	D	0.00	50,017,629.50	47,693,067.61	2,324,561.89	6297
6902	PERFORMANCE DATA--ACTUAL	D	0.00	3,066.66	0.00	3,066.66	6902
6909	PERFORMANCE DATA--OFFSET	C	0.00	0.00	3,066.66	3,066.66-	6909
8000	REVENUE/OPERATING REVENUE	C	0.00	5,549.14	32,969.92	27,420.78-	8000
8100	REIMBURSEMENTS	C	0.00	1,080.49	2,247,843.64	2,246,763.15-	8100
9000	APPRO EXPEND/OPERATING EXPEND &	D	0.00	30,923,560.21	6,677.83	30,916,882.38	9000
9891	REFUNDS TO REVERTED APPROPRIATIO	C	0.00	0.00	152,590.92	152,590.92-	9891
9998	START OF SYSTEM CLEARING ACCOUNT	D	0.00	0.00	0.00	0.00	9998
TOTAL FUND 0001			0.00	175,100,215.46	175,100,215.46	0.00	
TOTAL			0.00	175,100,215.46	175,100,215.46	0.00	

THIS IS A SHARED FUND. THE USE OF GENERAL LEDGER ACCOUNT 1140 - CASH IN STATE TREASURY WILL BE ADJUSTED TO FUND BALANCE - CLEARING ACCOUNT FOR YEAR-END FINANCIAL REPORTING PURPOSES.

## EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)

**NOTE:** The G02 Report consists of three parts:

- Pre-Closing Trial Balance
- Post-Closing Trial Balance
- Subsidiaries on File

Although these reports are described separately, all three are produced each time the G02 is requested.

REPORT NAME: <b>Pre-Closing Trial Balance</b>	REPORT NO: <b>CSTARG02</b>																
<b>PURPOSE:</b> Provides the Pre-Closing Trial Balance (Year-end Report No. 7) required for Year-end Statements.																	
<b>DESCRIPTION:</b> Lists reported GL balances as of the end of the fiscal year. See Special Notes for consolidated GLs.																	
<b>REPORT REQUEST OPTIONS:</b>  <div style="margin-left: 40px;"> <b>Report Period:</b>   <b>FM:</b> CM, PM or PY  <b>P:</b> Not applicable         </div> <div style="margin-left: 40px;"> <b>Level of Detail:</b>   <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left;"><u>Index (I)</u></th> <th style="text-align: left;"><u>Program (P)</u></th> <th style="text-align: left;"><u>Object/Source(O/S)</u></th> <th style="text-align: left;"><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>Not applicable</td> <td>Not applicable</td> <td>1-Fund</td> </tr> <tr> <td>1-Section</td> <td></td> <td></td> <td>2-Fund Detail</td> </tr> <tr> <td></td> <td></td> <td></td> <td>3-Project</td> </tr> </tbody> </table> </div> <div style="margin-left: 40px;"> <b>Fund Selection:</b> Blank (all Funds) or any valid Fund   <b>GLAN Selection:</b> Not applicable   <b>Additional Report Selection Options:</b> Not applicable   <b>Destination Options:</b> All available output media   <b>E1 (Electronic Storage) Report Request Options:</b> E1 options are limited to the following:   <div style="margin-left: 40px;">           Report Period FM: PM or PY            Level of Detail: All options available            Fund Selection: Blank only         </div> </div>		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>	0-No Organization	Not applicable	Not applicable	1-Fund	1-Section			2-Fund Detail				3-Project
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>														
0-No Organization	Not applicable	Not applicable	1-Fund														
1-Section			2-Fund Detail														
			3-Project														
<b>FINANCIAL ELEMENTS:</b>  <div style="margin-left: 40px;"> <b>Debits:</b> Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Debit balance. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount.         </div> <div style="margin-left: 40px; margin-top: 10px;"> <b>Credits:</b> Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Credit. Normal balance is a Credit. If the balance is a Debit, 'DR' is printed to the right of the amount.         </div>																	

EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)(Continued)

REPORT NAME: <b>Pre-Closing Trial Balance</b>	REPORT NO: <b>CSTARG02</b>
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**SPECIAL NOTES:**

The following GLs are consolidated:

- Accounts Payable, GL 3010, is the sum of:
  - Accounts Payable, GL 3010.
  - Encumbrances Offset, GL 6155; and
  - Annual Allocated Encumbrances Offset, GL 6156.
- Non-Shared Funds: Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540 with D22 GAAP Fund Type of **E** or **I**, is the sum of:
  - Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540; and
  - Start-of-Year Encumbrance Offset, GL 6157.
- Shared Funds: Fund Balance Clearing Account, GL 5570, is the sum of:
  - Cash In State Treasury, GL 1140;
  - Fund Balance Clearing Account, GL 5570; and
  - Start-of-Year Encumbrance Offset, GL 6157.
- Appropriation Expenditures, GL 9000, is the sum of:
  - Encumbrances, GL 6150;
  - Annual Allocated Encumbrances, GL 6151;
  - Start-of-Year Encumbrances, GL 6152; and
  - Expenditures, GL 9000.

When the PY Report Period is requested:

- The required certification is on the last page for each Fund.
- The following GLs should have a zero (0) balance:
  - 3021 Claims In Process;
  - 6201 Payroll Clearing Account; and
  - 6297 Allocation Clearing Account.

See also Volume 7 – Year-end Closing.

**REPORT SORT:**

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
Project Number	Level of Detail: F	Yes	Yes
General Ledger	None	No	No

## EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)(Continued)

CSTARG02 9990 (DEST: AA SPEC) PY, ,0,0,0,1,0001, , , , , , \*\*\*\*\* RUN:07/31/08 TIME:06.00  
PRIOR FISCAL YEAR: 2007 0(ORG )\*\*\*\*\* 1(FUND ) FUND(0001)\*\*\*\*\*

DEPARTMENT OF AIR QUALITY

### PRE-CLOSING TRIAL BALANCE

AS OF 06/30/08

(REPORT 7)

\*\*\*\*\* PAGE 1

SECTION : 00

FUND : 0001 GENERAL FUND

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GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN
1110	GENERAL CASH	315,960.48	0.00	1110
1115	GENERAL CASH REMITTANCE IN TRANSIT	65,829.80	0.00	1115
1130	REVOLVING FUND CASH	26,364.03	0.00	1130
1190	CASH ON HAND	50.00	0.00	1190
1311	ACCOUNTS/REC-ABATEMENTS	204.00	0.00	1311
1312	ACCOUNTS RECEIVABLE-REIMBURSEMENTS	880.00	0.00	1312
1319	ACCOUNTS RECEIVABLE OTHER	920,279.57	0.00	1319
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	6,848,694.78	0.00	1400
1500	DUE FROM OTHER GOVERNMENTS	1,185.00	0.00	1500
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	920,279.57	1600
1710	EXPENSE ADVANCES	7,263.10	0.00	1710
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS	166,126.65	0.00	1730
3010	ACCOUNTS PAYABLE	0.00	2,823,618.29	3010
3020	CLAIMS FILED	0.00	311,448.99	3020
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	11,191,625.11	3110
3400	ADVANCE COLLECTIONS	0.00	120,436.00	3400
3730	UNCLEARED COLLECTIONS	0.00	193,805.48	3730
5330	RESERVE FOR PREPAID ITEMS	0.00	28,000.00	5330
5570	FUND BALANCE--CLEARING ACCOUNT	0.00	19,834,949.84	5570
8000	REVENUE/OPERATING REVENUE	0.00	6,514,140.22	8000
8100	REIMBURSEMENTS	0.00	13,076,090.98	8100
9000	APPRO EXPEND/OPERATING EXPEND & EXPENSES	47,050,615.47	0.00	9000
9811	OPERATING TRANSFERS IN	0.00	372,386.38	9811
9891	REFUNDS TO REVERTED APPROPRIATIONS	0.00	16,672.02	9891
TOTAL FUND	0001	55,403,452.88	55,403,452.88	

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2008 AT SACRAMENTO \_\_\_\_\_, CALIFORNIA.

SIGNATURE OF OFFICER

DEPT. OF AIR QUALITY

TYPE OR PRINT NAME OF OFFICER

FISCAL OFFICER

TITLE OF OFFICER

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

**NOTE:** The G02 Report consists of three parts:

- Pre-Closing Trial Balance
- Post-Closing Trial Balance
- Subsidiaries on File

Although these reports are described separately, all three are produced each time the G02 is requested.

<b>REPORT NAME:</b> <b>Post-Closing Trial Balance</b>	<b>REPORT NO:</b> <b>CSTARG02</b>
<b>PURPOSE:</b> Provides the Post-Closing Trial Balance (Year-end Report No. 8) required for Year-end Statements.	
<b>DESCRIPTION:</b> Lists reported GL balances from the Pre-Closing Trial Balance after closing the nominal accounts to Fund Balance as of the end of the fiscal year. (See Special Notes for consolidated GLs.)	
<b>REPORT REQUEST OPTIONS:</b>  See Pre-Closing Trial Balance.	
<b>FINANCIAL ELEMENTS:</b>  <b>Debits:</b> Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Debit balance. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount.  <b>Credits:</b> Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Credit balance. Normal balance is a Credit. If the balance is a Debit, 'DR' is printed to the right of the amount.	
<b>SPECIAL NOTES:</b>  The following GL Accounts are consolidated: <ul style="list-style-type: none"> <li>• Accounts Payable, GL 3010, is the sum of: <ul style="list-style-type: none"> <li>- Accounts Payable, GL 3010;</li> <li>- Reserve for Encumbrances, GL 6155; and</li> <li>- Allocated Encumbrances Offset, GL 6156.</li> </ul> </li> <li>• Non-Shared Funds: Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540, is the sum of: <ul style="list-style-type: none"> <li>- Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540;</li> <li>- Encumbrances, GL 6150;</li> <li>- Allocated Encumbrances - Annual, GL 6151;</li> <li>- Start-Of-Year Encumbrances, GL 6152;</li> <li>- Start-of-Year Encumbrance Offset, GL 6157;</li> <li>- Revenue/Operating Revenue, GL 8000;</li> <li>- Reimbursements, GL 8100;</li> <li>- Appropriation Expenditures, GL 9000;</li> <li>- Operating Transfers In, GL 9811;</li> <li>- Operating Transfers Out, GL 9812;</li> <li>- Interfund Interest Revenue, GL 9821;</li> <li>- Interfund Interest Expense, GL 9822;</li> <li>- Other Sources, GL 9830;</li> <li>- Interest on Bonds, GL 9841;</li> <li>- Loan Principal Disbursements, GL 9844; and</li> <li>- Refunds to Reverted Appropriations, GL 9891.</li> </ul> </li> </ul>	

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

REPORT NAME: <b>Post-Closing Trial Balance</b>	REPORT NO: <b>CSTARG02</b>
<p><b>SPECIAL NOTES: (Continued)</b></p> <ul style="list-style-type: none"> <li>• Shared Funds: Fund Balance Clearing Account, GL 5570, is the sum of: <ul style="list-style-type: none"> <li>- Cash in State Treasury, GL 1140;</li> <li>- Fund Balance Clearing Account, GL 5570;</li> <li>- Encumbrances, GL 6150;</li> <li>- Allocated Encumbrances - Annual, GL 6151;</li> <li>- Start-Of-Year Encumbrances, GL 6152;</li> <li>- Start-of-Year Encumbrance Offset, GL 6157;</li> <li>- Revenue, GL 8000;</li> <li>- Reimbursements, GL 8100;</li> <li>- Appropriation Expenditures, GL 9000;</li> <li>- Operating Transfers In, GL 9811;</li> <li>- Operating Transfers Out, GL 9812;</li> <li>- Interfund Interest Revenue, GL 9821;</li> <li>- Interfund Interest Expense, GL 9822;</li> <li>- Other Sources, GL 9830;</li> <li>- Interest on Bonds, GL 9841;</li> <li>- Loan Principal Disbursements, GL 9844; and</li> <li>- Refunds to Reverted Appropriations, GL 9891.</li> </ul> </li> </ul> <p>When the PY Report Period is requested:</p> <ul style="list-style-type: none"> <li>• There is an out of balance message printed for each fund when the following GL Account balance does not equal the sum of the Subsidiary records: <ul style="list-style-type: none"> <li>- 1390 Allowance for Uncollectible Accounts (PY request);</li> <li>- 1400 Due From Other Funds or Appropriations (all requests);</li> <li>- 1500 Due From Other Governments (all requests);</li> <li>- 1600 Provision for Deferred Receivables (PY request); and</li> <li>- 3110 Due To Other Funds or Appropriations (all requests).</li> </ul> </li> <li>• The required certification is on the last page for each fund when there is no out of balance message printed for the fund.</li> <li>• GL Account 1400 is changed to the following: <ul style="list-style-type: none"> <li>- 1410 Due From Other Funds, when the first 4 digits of the Subsidiary do not match the fund of the report; or</li> <li>- 1420 Due From Other Appropriations, when the first 4 digits of the Subsidiary match the fund of the report.</li> </ul> </li> <li>• GL Account 1500 is changed to the following: <ul style="list-style-type: none"> <li>- 1510 Due From Federal Government, when the first 4 digits of the Subsidiary are 1510;</li> <li>- 1540 Due From School Districts, when the first 4 digits of the Subsidiary are 1540;</li> <li>- 1590 Due From Other Governmental Entities, when the first 4 digits of the Subsidiary are 1590; or</li> <li>- Other: Invalid Level 2 GL, when the first 4 digits of the Subsidiary are not 1510, 1540 or 1590.</li> </ul> </li> </ul>	

## EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

REPORT NAME: <b>Post-Closing Trial Balance</b>	REPORT NO: <b>CSTARG02</b>																				
<p><b>SPECIAL NOTES:</b> (Continued)</p> <ul style="list-style-type: none"> <li>GL Account 3110 is changed to the following:             <ul style="list-style-type: none"> <li>- 3114 Due to Other Funds, when the first 3 digits of the Subsidiary do not match the fund of the report; or</li> <li>- 3115 Due to Other Appropriations in the Same Fund, when the first 3 digits of the Subsidiary match the fund of the report.</li> </ul> </li> </ul> <p>The high level GLAN is printed in the column at the far right of the report. The Subsidiaries on File Report provides the detail financial breakdown of the Debit and Credit entries shown on this report.</p>																					
<p><b>REPORT SORT:</b></p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 30%;">SELECTION OPTIONS</th> <th style="width: 20%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td>No</td> <td>No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Project Number	Level of Detail: F	Yes	Yes	General Ledger	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																		
Section	Level of Detail: I	Yes	Yes																		
Fund	Level of Detail: F	Yes	Yes																		
Project Number	Level of Detail: F	Yes	Yes																		
General Ledger	None	No	No																		

## EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

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CSTARG02 9990 (DEST: AA SPEC) PY, ,0,0,0,1,0001, , , , , , ***** RUN:07/31/08 TIME:06.00
PRIOR FISCAL YEAR: 2007 0(ORG )***** 1(FUND ) FUND(0001)*****

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DEPARTMENT OF AIR QUALITY  
POST-CLOSING TRIAL BALANCE  
AS OF 06/30/08

(REPORT 8)

\*\*\*\*\* PAGE 1

SECTION : 00  
FUND : 0001 GENERAL FUND

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SUBSIDIARY FILE					
GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN	GLAN
1110	GENERAL CASH	315,960.48	0.00	1110	
1115	GENERAL CASH REMITTANCE IN TRANSIT	65,829.80	0.00	1115	
1130	REVOLVING FUND CASH	26,364.03	0.00	1130	
1190	CASH ON HAND	50.00	0.00	1190	
1311	ACCOUNTS/REC-ABATEMENTS	204.00	0.00	1311	
1312	ACCOUNTS RECEIVABLE-REIMBURSEMENTS	880.00	0.00	1312	
1319	ACCOUNTS RECEIVABLE OTHER	920,279.57	0.00	1319	
1410	DUE FROM OTHER FUNDS	951,922.98	0.00	1410	1400
1420	DUE FROM OTHER APPROPRIATIONS WITHIN THE SAME FUND	5,896,771.80	0.00	1420	1400
1590	DUE FROM OTHER GOVERNMENTAL ENTITIES	1,185.00	0.00	1590	1500
1600	PROVISIONS FOR DEFERRED RECEIVABLES	0.00	920,279.57	1600	1600
1710	EXPENSE ADVANCES	7,263.10	0.00	1710	
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS	166,126.65	0.00	1730	
3010	ACCOUNTS PAYABLE	0.00	2,823,618.29	3010	
3020	CLAIMS FILED	0.00	311,448.99	3020	
3114	DUE TO OTHER FUNDS	0.00	352,526.31	3114	3110
3115	DUE TO OTHER APPROPRIATIONS WITHIN THE SAME FUND	0.00	10,839,098.80	3115	3110
3400	ADVANCE COLLECTIONS	0.00	120,436.00	3400	
3730	UNCLEARED COLLECTIONS	0.00	193,805.48	3730	
5330	RESERVE FOR PREPAID ITEMS	0.00	28,000.00	5330	
5570	FUND BALANCE--CLEARING ACCOUNT	7,236,376.03	0.00	5570	
TOTAL FUND	0001	15,589,213.44	15,589,213.44		

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2008 AT SACRAMENTO \_\_\_\_\_, CALIFORNIA.

SIGNATURE OF OFFICER

DEPT. OF AIR QUALITY  
TYPE OR PRINT NAME OF OFFICER

FISCAL OFFICER  
TITLE OF OFFICER



### EXHIBIT III- G02 (SUBSIDIARIES ON FILE)

**NOTE:** The G02 Report consists of three parts:

- Pre-Closing Trial Balance
- Post-Closing Trial Balance
- Subsidiaries on File

Although these reports are described separately, all three are produced each time the G02 is requested.

REPORT NAME: <b>Subsidiaries on File</b>	REPORT NO: <b>CSTARG02</b>																								
<b>PURPOSE:</b> Provides the Subsidiary Trial Balances for Year-end Statements.																									
<b>DESCRIPTION:</b> Lists Subsidiary Account balances from the Subsidiary File. The total shown for each GL Account should match the GL balance on other GL reports with the same options.																									
<b>REPORT REQUEST OPTIONS:</b>																									
See Pre-Closing Trial Balance.																									
<b>FINANCIAL ELEMENTS:</b>																									
<p><b>Debits:</b> Sum of Beginning Balance, Adjustment Amount, Increases, and Decreases financial fields in the Subsidiary File. If the result is a Debit balance, it is shown in this column of the report.</p> <p><b>Credits:</b> Sum of Beginning Balance, Adjustment Amount, Increases, and Decreases financial fields in the Subsidiary File. If the result is a Credit balance, it is shown in this column of the report.</p>																									
<b>SPECIAL NOTES:</b>																									
<p>When the PY Report Period is requested, the required certifications display on the last page for each Fund.</p> <p>Prior Year requests do not display Subsidiary records with a zero balance.</p>																									
<b>REPORT SORT:</b>																									
<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 30%;">SELECTION OPTIONS</th> <th style="width: 20%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Subsidiary Number</td> <td>None</td> <td>No</td> <td>No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Project Number	Level of Detail: F	Yes	Yes	General Ledger	None	No	Yes	Subsidiary Number	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																						
Section	Level of Detail: I	Yes	Yes																						
Fund	Level of Detail: F	Yes	Yes																						
Project Number	Level of Detail: F	Yes	Yes																						
General Ledger	None	No	Yes																						
Subsidiary Number	None	No	No																						

## EXHIBIT III- G02 (SUBSIDIARIES ON FILE) (Continued)

```

CSTARG02 9990 (DEST: AA SPEC) PY, ,0,0,0,1,0001, , , , , , ***** RUN:07/31/08 TIME:06.00
PRIOR FISCAL YEAR: 2007 0(ORG )***** 1(FUND ) FUND(0001)*****

```

DEPARTMENT OF AIR QUALITY  
SUBSIDIARIES ON FILE  
AS OF 06/30/08

PAGE 1

SECTION : 00

FUND : 0001 GENERAL FUND

GLAN	ACCOUNT TITLE
------	---------------

SUBSIDIARY		SUBSIDIARY TITLE	DEBITS	CREDITS
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS			
	00010000	DUE FROM GENERAL FUND	5,896,771.80	0.00
	00060000	DUE FROM DISABILITY ACCESS ACCOUNT	755,709.37	0.00
	00140000	DUE FROM HAZARDOUS WASTE CONTROL FUND	39,967.96	0.00
	00420000	DUE FROM STATE HIGHWAY ACCT	63,380.83	0.00
	00440000	DUE FROM TRANS FUND, MOTOR VEHICLE ACCT	92,864.82	0.00
	TOTAL ACCOUNT 1400		6,848,694.78	0.00
1500	DUE FROM OTHER GOVERNMENTS			
	15900000	DUE FROM OTHER GOVT ENTITIES	1,185.00	0.00
	TOTAL ACCOUNT 1500		1,185.00	0.00
1600**	PROVISION FOR DEFERRED RECEIVABLES			
	013190000	PROVISION FOR DEFERRED REC / A/R-OTHER	0.00	920,279.57
** 0 (ZERO) IS DISPLAYED PRECEDING SUBSIDIARY CODES FOR THIS GL TO ACCOMMODATE STATE CONTROLLERS OFFICE NEEDS				
	TOTAL ACCOUNT 1600		0.00	920,279.57
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS			
	05120000	PREPAYMENT TO STATE COMPENSATION INSURANCE FUND	28,126.65	0.00
	06020000	PREPAYMENT TO ARCHITECTURE REVOLVING FUND	28,000.00	0.00
	06660000	PREPAYMENT TO SERVICE REVOLVING FUND-GEN SVS	110,000.00	0.00
	TOTAL ACCOUNT 1730		166,126.65	0.00
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS			
	00010000	DUE TO GENERAL FUND	0.00	10,839,098.80
	00440000	DUE TO MOTOR VEHICLE ACCT	0.00	320,000.00
	00940000	DUE TO RETAIL SALES TAX FUND	0.00	644.00
	05120000	DUE TO STATE COMPENSATION INSURANCE FUND	0.00	3,978.91
	06660000	DUE TO SERVICE REVOLVING FUND-GEN SVS	0.00	16,936.79
	06780000	DUE TO PIA REVOLVING FUND	0.00	10,966.61
	TOTAL ACCOUNT 3110		0.00	11,191,625.11

## EXHIBIT III- G02 (SUBSIDIARIES ON FILE) (Continued)

CSTARG02 9990 (DEST: AA SPEC) PY, ,0,0,0,1,0001, , , , , \*\*\*\*\* RUN:07/31/08 TIME:06.00  
PRIOR FISCAL YEAR: 2007 0(ORG )\*\*\*\*\* 1(FUND ) FUND(0001)\*\*\*\*\*

DEPARTMENT OF AIR QUALITY  
SUBSIDIARIES ON FILE  
AS OF 06/30/08

\*\*\*\*\* PAGE 2

SECTION : 00

FUND : 0001 GENERAL FUND

\*\*\*\*\*

GLAN	ACCOUNT TITLE
------	---------------

	SUBSIDIARY	SUBSIDIARY TITLE	DEBITS	CREDITS
3400	ADVANCE COLLECTIONS			
	34200000	ADVANCE COLLECTIONS—REIMBURSEMENTS	0.00	120,436.00
	TOTAL ACCOUNT	3400	0.00	120,436.00
	TOTAL FUND	0001	7,016,006.43	12,232,340.68

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2008 AT SACRAMENTO \_\_\_\_\_, CALIFORNIA.

SIGNATURE OF OFFICER

DEPT. OF AIR QUALITY  
TYPE OR PRINT NAME OF OFFICER

FISCAL OFFICER  
TITLE OF OFFICER

## EXHIBIT III-G03

<b>REPORT NAME:</b> : Trial Balance by Transaction Code	<b>REPORT NO:</b> CSTARG03																										
<b>PURPOSE:</b> Provides an analysis of GL account postings by transaction code.																											
<b>DESCRIPTION:</b> Lists transaction codes used to record accounting events for each GL Account. The 700 series of transaction codes are excluded because they do not impact the GL File.																											
<b>REPORT REQUEST OPTIONS:</b>  <b>Report Period:</b> <b>FM:</b> CM, PM or PY <b>P:</b> Y=Year to Date, M=Month to Date  <b>Level of Detail:</b> <table> <tr> <td><u>Index (I)</u></td> <td><u>Program (P)</u></td> <td><u>Object/Source(O/S)</u></td> <td><u>Fund (F)</u></td> </tr> <tr> <td>0-No Organization</td> <td>Not applicable</td> <td>Not applicable</td> <td>1-Fund</td> </tr> <tr> <td>1-Section</td> <td></td> <td></td> <td>2-Fund Detail</td> </tr> <tr> <td></td> <td></td> <td></td> <td>3-Project</td> </tr> </table> <b>Fund Selection:</b> Blank (all Funds) or any valid Fund <b>GLAN Selection:</b> Blank (all GLANs) or any valid GLAN <b>Additional Report Selection Options:</b> Not applicable <b>Destination Options:</b> All available output media <b>E1 (Electronic Storage) Report Request Options:</b> E1 options are limited to the following: <table> <tr> <td>Report Period FM:</td> <td>PM or PY</td> </tr> <tr> <td>P:</td> <td>All options available</td> </tr> <tr> <td>Level of Detail:</td> <td>All options available</td> </tr> <tr> <td>Fund Selection:</td> <td>Blank only</td> </tr> <tr> <td>GLAN Selection:</td> <td>Blank only</td> </tr> </table>		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>	0-No Organization	Not applicable	Not applicable	1-Fund	1-Section			2-Fund Detail				3-Project	Report Period FM:	PM or PY	P:	All options available	Level of Detail:	All options available	Fund Selection:	Blank only	GLAN Selection:	Blank only
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P:	All options available																										
Level of Detail:	All options available																										
Fund Selection:	Blank only																										
GLAN Selection:	Blank only																										
<b>FINANCIAL ELEMENTS:</b>  <b>Beginning Balance:</b> When requested as a Year-to-Date option, this is the ending balance as of the prior June 30th after completing the Year-end Close and Open processes. When requested as a Month-to-Date option, this is the ending balance as of the end of the fiscal month prior to the fiscal period requested. If the balance is a Credit, a negative sign (-) is printed to the right of the amount.  <b>Debits:</b> When requested as a Year-to-Date option, this is the net of Debits posted during the fiscal year being reported. When requested as a Month-to-Date option, this is the net of Debits posted during the fiscal month being reported. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount.																											

## EXHIBIT III-G03 (Continued)

REPORT NAME: : <b>Trial Balance by Transaction Code</b>	REPORT NO: <b>CSTARG03</b>																								
<p><b>FINANCIAL ELEMENTS (Continued):</b></p> <p><b>Credits:</b> When requested as a Year-to-Date option, this is the net of Credits posted during the fiscal year being reported. When requested as a Month-to-Date option, this is the net of Credits posted during the fiscal month being reported. Normal balance is Credit. If the balance is a Debit, 'DB' is printed to the right of the amount.</p> <p><b>Ending Balance:</b> Calculated as the sum of Beginning Balance, Debits and Credits. This balance should reconcile to similar GL Accounts on other CALSTARS reports for the same period. If the balance is a Credit, a negative sign (-) is printed to the right of the amount.</p>																									
<p><b>SPECIAL NOTES:</b></p> <p>When the ending balance is not the normal balance for the GL Account, an asterisk (*) is printed to the right of the GLAN in the last column of the report.</p> <p>When Report Period options PY and M are concurrently selected, the beginning balance amount is the ending balance as of FM 12. FM 13 activity is included in the debits and credits columns.</p> <p>If a specific GLAN is requested, a report is produced for the single GL requested.</p> <p>TC 6xx transactions to post to the Beginning Balance column. The debit and credit postings of these transactions never post to the Debits and Credits columns.</p>																									
<p><b>REPORT SORT:</b></p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">DATA FIELD</th> <th style="text-align: center;">SELECTION OPTIONS</th> <th style="text-align: center;">PAGE-BREAK</th> <th style="text-align: center;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Transaction Code</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Project Number	Level of Detail: F	Yes	Yes	General Ledger	None	No	Yes	Transaction Code	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																						
Section	Level of Detail: I	Yes	Yes																						
Fund	Level of Detail: F	Yes	Yes																						
Project Number	Level of Detail: F	Yes	Yes																						
General Ledger	None	No	Yes																						
Transaction Code	None	No	No																						

## EXHIBIT III-G03 (Continued)

CSTARG03 9990 (DEST: AA SPEC) PM,Y,0,0,0,1,0001, , , ,  
FISCAL MONTH: 10 APRIL 0(ORG )\*\*\*\*\* 1(FUND ) FUND(0001) GL(ALL )

\*\*\*\*\* RUN:05/01/08 TIME:06.00

DEPARTMENT OF AIR QUALITY  
TRIAL BALANCE BY TRANSACTION CODE  
AS OF 04/30/08

\*\*\*\*\* PAGE 1

FUND : 0001 GENERAL FUND

\*\*\*\*\*

		D					
GLAN	ACCOUNT TITLE	C	TC	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
-----							-----
1110	GENERAL CASH		101	0.00	17,415.85	0.00	17,415.85
1110	GENERAL CASH		102	0.00	78,837.25	0.00	78,837.25
1110	GENERAL CASH		105	0.00	0.00	617,947.00	617,947.00
1110	GENERAL CASH		107	0.00	152,590.92	0.00	152,590.92
1110	GENERAL CASH		108	0.00	1,749,698.87	0.00	1,749,698.87
1110	GENERAL CASH		109	0.00	598,374.00	0.00	598,374.00
1110	GENERAL CASH		115	0.00	2,247,799.49	0.00	2,247,799.49
1110	GENERAL CASH		124	0.00	0.00	2,790,801.16	2,790,801.16
1110	GENERAL CASH		141	0.00	184,181.34	0.00	184,181.34
1110	GENERAL CASH		157	0.00	78,159.30	0.00	78,159.30
1110	GENERAL CASH		170	0.00	0.00	583,301.92	583,301.92
1110	GENERAL CASH		276	0.00	0.00	2,707.50	2,707.50
1110	GENERAL CASH		289	0.00	0.00	1,153,174.30	1,153,174.30
1110	GENERAL CASH		426	0.00	0.00	2,841.64	2,841.64
1110	GENERAL CASH		438	0.00	0.00	179,378.71	179,378.71
1110	GENERAL CASH		444	0.00	795.00	0.00	795.00
1110	GENERAL CASH		450	0.00	0.00	3,505.00	3,505.00
1110	GENERAL CASH		691	683,025.53	0.00	0.00	683,025.53
1110	GENERAL CASH		873	0.00	12,365.64	0.00	12,365.64

TOTAL GLAN	1110	D	683,025.53	5,120,217.66	5,333,657.23	469,585.96
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1115	GENERAL CASH REMITTANCE IN TRANSI	105	0.00	617,947.00	0.00	617,947.00
1115	GENERAL CASH REMITTANCE IN TRANSI	124	0.00	2,790,801.16	0.00	2,790,801.16
1115	GENERAL CASH REMITTANCE IN TRANSI	127	0.00	0.00	2,791,243.91	2,791,243.91-
1115	GENERAL CASH REMITTANCE IN TRANSI	137	0.00	0.00	617,947.00	617,947.00-

TOTAL GLAN	1115	D	0.00	3,408,748.16	3,409,190.91	442.75-*
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1140	CASH IN STATE TREASURY	127	0.00	2,791,243.91	0.00	2,791,243.91
1140	CASH IN STATE TREASURY	136	0.00	3,188.43	0.00	3,188.43
1140	CASH IN STATE TREASURY	137	0.00	617,947.00	0.00	617,947.00
1140	CASH IN STATE TREASURY	351	0.00	0.00	64,416,431.97	64,416,431.97-
1140	CASH IN STATE TREASURY	352	0.00	21,286,179.41	0.00	21,286,179.41
1140	CASH IN STATE TREASURY	362	0.00	0.00	507.11	507.11-

TOTAL GLAN	1140	D	0.00	24,698,558.75	64,416,939.08	39,718,380.33-*
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1312	ACCOUNTS RECEIVABLE - REIMBURSEME	122	0.00	25,267.51	0.00	25,267.51
1312	ACCOUNTS RECEIVABLE - REIMBURSEME	141	0.00	0.00	184,181.34	184,181.34
1312	ACCOUNTS RECEIVABLE - REIMBURSEME	691	186,073.52	0.00	0.00	186,073.52

TOTAL GLAN	1312	D	186,073.52	25,267.51	184,181.34	27,159.69
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# EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE)

**NOTE:** The G04 Report consists of two parts:

Analysis of Change in Fund Balance

Statement of Financial Condition

Although these reports are described separately, both are produced each time the G04 is requested.

<b>REPORT NAME:</b>	<b>Analysis of Change in Fund Balance</b>	<b>REPORT NO:</b>	<b>CSTARG04</b>
<b>PURPOSE:</b>	Provides the Year-end Statement Report No. 9, Analysis of Changes in Fund Balance.		
<b>DESCRIPTION:</b>	Displays selected GL Accounts for all funds. The report contains an analysis of fund balance for GLs 55nn, 8nnn and 9nnn, followed by an analysis of GL 3500 activity when present for the Fund.		
<b>REPORT REQUEST OPTIONS:</b>			
<b>Report Period:</b>			
<b>FM:</b> PM or PY			
<b>P:</b> Not applicable			
<b>Level of Detail:</b>			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>
0-No Organization	Not applicable	Not applicable	1-Fund
1-Section			2-Fund Detail
			3-Project
<b>Fund Selection:</b> Blank (all Funds) or any valid Fund			
<b>GLAN Selection:</b> Not applicable			
<b>Additional Report Selection Options:</b> Not applicable			
<b>Destination Options:</b> All available output media			
<b>E1 (Electronic Storage) Report Request Options:</b> E1 options are limited to the following:			
Report Period FM: All options available			
Level of Detail: All options available			
Fund Selection: Blank only			
<b>FINANCIAL ELEMENTS:</b>			
<b>Fund Balance Unappropriated July 1, nnnn:</b> Start-of-Year financial field for GL Accounts 5500 through 5599 and 6157, which represents the account balance on July 1 <sup>st</sup> of the current fiscal year. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.			
<b>Additions:</b> Lists balances for the following GL Accounts:			
<ul style="list-style-type: none"> <li>8000 through 8019, 8021 through 8100, 8200 through 8999, 9811, 9821, 9830 and 9891; and</li> <li>9800 through 9999, if not included with other additions above and the balance is less than zero.</li> </ul>			

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

REPORT NAME: <b>Analysis of Change in Fund Balance</b>	REPORT NO: <b>CSTARG04</b>
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**FINANCIAL ELEMENTS: (Continued)**

**Total Additions:** Sum of the listed GLs. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

**Deductions:** Lists balances for the following GL Accounts:

- Sum of GLs 6150, 6151, 6152, and 9000 listed as GL 9000 Operating Expenditures;
- 9812, 9822, 9841, and 9844 listed individually; and
- 9800 through 9999 listed individually, if not included with other deductions above and the balance is greater than zero.

**Total Deductions:** Sum of listed GLs. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed after the amount.

**Adjustments To Fund Balance:** Adjustments to GL 5530 or GL 5540 are displayed for items such as Pro Rata, Century Changes and FSCU Assessments. The adjustment description displayed on the report is the title of the Subsidiary used in TC 581 or TC 582 to record the adjustment. These adjustments normally reduce Fund Balance (sign not shown). If the adjustment increases Fund Balance, 'CR' is printed after the amount.

**Total Adjustments:** Sum of Adjustments To Fund Balance. The total of the adjustments normally reduce Fund Balance (sign not shown). If the adjustment increases Fund Balance, 'CR' is printed after the amount.

**Fund Balance, June 30, *nnnn*:** Calculated as the sum of Fund Balance, June 30, *nnnn*, Additions, Deductions and Total Adjustments. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

**Footnote information for GL 3500 (on separate page)**

**Beginning Balance, July 1, *nnnn*:** Start-of-Year Financial field for GL Account 3500, which represents the Account balance on July 1<sup>st</sup> of the current fiscal year. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

**Additions:** Balance for listed TCs. If the amount is greater than zero, 'DR' is printed after the amount.

- Deposits: Transaction Codes 153, 154, 182, or 255;
- Securities: Transaction Codes 401 or 425;
- Donated Long Term Investments: not currently used in CALSTARS; and,
- Other Additions: All other TCs not listed above that Credit GL 3500 including reversals of TCs listed in the **Deductions** section.

**Total Additions:** Sum of the **Additions** section. Normal balance is a Credit (sign not shown).

**Deductions:** Balance for listed TCs. If the amount is less than zero, 'CR' is printed after the amount.

- Disbursements: Transaction Codes 185 or 237;
- Return of Deposits: Transaction Codes 286 or 291;
- Return of Securities: Transaction Code 402; and
- Other Deductions: All other TCs not listed above that Debit GL 3500 including reversals of TCs listed in the **Additions** section.



## EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

REPORT NAME: <b>Analysis of Change in Fund Balance</b>	REPORT NO: <b>CSTARG04</b>																																				
<b>FINANCIAL ELEMENTS: (Continued)</b>  <p><b>Total Deductions:</b> Sum of the <b>Deductions</b> section. Normal balance is a Debit.</p> <p><b>Ending Balance, June 30, <i>nnnn</i>:</b> Calculated as the sum of Beginning Balance July 1, <i>nnnn</i>; Total Additions; and Total Deductions. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.</p>																																					
<b>SPECIAL NOTES:</b>  <p>When the sum of Fund Balance (or Retained Earnings) as of July 1, <i>nnnn</i>; Additions, Deductions and Adjustments to Fund Balance does not equal Fund Balance (or Retained Earnings) in the GL File as of June 30, <i>nnnn</i>, the following message is printed on the report: "Report Out of Balance".</p> <p>When the Report Period: FM is <b>PY</b>, the required certification display on the last page for each Fund. The VE Table record for Vendor Number <b>AAAAAAAAAAA-10</b> is used for the name and address information.</p> <p>When the Report Period: FM is <b>PM</b>, Monthly Allocated Encumbrances <u>are NOT</u> included. When the Report Period: FM is <b>PY</b>, Annual Allocated Encumbrances <u>are</u> included.</p> <p>When the report is requested for a Shared fund, the Fund Balance Unappropriated title is: "Fund Balance Clearing Account".</p> <p>A sub-total is provided for the Additions and Deductions segments of the report.</p> <p>Fund numbers 0991 through 0999 are excluded from the report.</p>																																					
<b>REPORT SORT:</b>  <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Report ID <sup>1/</sup></td> <td>None</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Record Type <sup>2/</sup></td> <td>None</td> <td>No</td> <td>No</td> </tr> <tr> <td>GL Type <sup>3/</sup></td> <td>None</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td>No</td> <td>No</td> </tr> <tr> <td>Transaction Code</td> <td>None</td> <td>No</td> <td>No</td> </tr> </tbody> </table> <p><sup>1/</sup> Identifies the GL record as belonging to Reports 9 or 20.</p> <p><sup>2/</sup> Classifies the GL records for placement on the report.</p> <p><sup>3/</sup> Classifies the GL records as additions or deductions and creates the subtotal for these segments on the report.</p>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	No	Fund	Level of Detail: F	Yes	No	Project Number	Level of Detail: F	Yes	No	Report ID <sup>1/</sup>	None	Yes	No	Record Type <sup>2/</sup>	None	No	No	GL Type <sup>3/</sup>	None	No	Yes	General Ledger	None	No	No	Transaction Code	None	No	No
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## EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, , , , , , \*\*\*\*\* RUN:07/31/05 TIME:15.23  
PRIOR FISCAL YEAR: 2004 0(ORG )\*\*\*\*\* 2(BYFDT ) FUND(ALL )\*\*\*\*\*

DEPARTMENT OF AIR QUALITY (9990)  
ANALYSIS OF CHANGE IN FUND BALANCE  
FOR THE FISCAL YEAR ENDED 06/30/05

REPORT 9

\*\*\*\*\* PAGE 10

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FUND      :    0617  STATE WATER POLLUTION CONTROL REVOLVING FUND
FUND DETAIL:      00
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FUND BALANCE,	JULY 1, 2004	25,000,000.00
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ADDITIONS:

8000	REVENUE/OPERATING REVENUE	32,000,000.00
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TOTAL ADDITIONS	32,000,000.00
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DEDUCTIONS:

9000	OPERATING EXPENDITURES	30,000,000.00
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TOTAL DEDUCTIONS	30,000,000.00
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ADJUSTMENTS TO FUND BALANCE:

PRO RATA	8,000.00
CENTURY CHANGES	1,000.00
RURAL HEALTH CARE ASSESSMENT	1,000.00

TOTAL ADJUSTMENTS	10,000.00
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FUND BALANCE,	June 30, 2005	26,990,000.00
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I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2005 AT SACRAMENTO \_\_\_\_\_, CALIFORNIA.

U. R. Dunne

SIGNATURE OF OFFICER

U R DUNNE  
ACCOUNTING ADMINISTRATOR I

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT  
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.